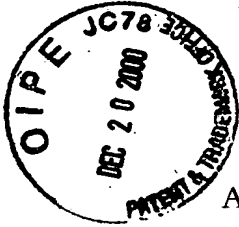


-1-

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



Declaration and Power of Attorney

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention ACOUSTIC MODELING APPARATUS AND METHOD USING ACCELERATED BEAM TRACING TECHNIQUES, the specification of which *was filed on August 7, 2000 as Serial No.09/634,764.*

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by an amendment, if any, specifically referred to in this declaration.

I acknowledge the duty to disclose all information known to me which is material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, 119 (a) - (d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

None

I hereby claim the benefit under Title 35, United States Code, 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, 112, I acknowledge the duty to disclose all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

None

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

-2-

these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint the following attorney(s) with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith:

Lester H. Birnbaum	(Reg. No. 25830)
Richard J. Botos	(Reg. No. 32016)
Jeffery J. Brosemer	(Reg. No. 36096)
Kenneth M. Brown	(Reg. No. 37590)
Donald P. Dinella	(Reg. No. 39961)
Guy Eriksen	(Reg. No. 41736)
Martin I. Finston	(Reg. No. 31613)
William S. Francos	(Reg. No. 38456)
Barry H. Freedman	(Reg. No. 26166)
Julio A. Garceran	(Reg. No. 37138)
Jimmy Goo	(Reg. No. 36528)
Anthony Grillo	(Reg. No. 36535)
Stephen M. Gurey	(Reg. No. 27336)
John M. Harman	(Reg. No. 38173)
Matthew H. Hodulik	(Reg. No. 36164)
Michael B. Johannesen	(Reg. No. 35557)
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Michael A. Morra	(Reg. No. 28975)
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Gregory C. Ranieri	(Reg. No. 29695)
Scott J. Rittman	(Reg. No. 39010)
Ferdinand M. Romano	(Reg. No. 32752)
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-3-

David L. Smith	(Reg. No. 30592)
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Eli Weiss	(Reg. No. 17765)

I hereby appoint the attorney(s) on ATTACHMENT A as associate attorney(s) in the aforementioned application, with full power solely to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected with the prosecution of said application. No other powers are granted to such associate attorney(s) and such associate attorney(s) are specifically denied any power of substitution or revocation.

[FIRST INVENTOR'S NAME]: Ingrid B. CARLBOM

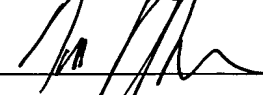
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ATTACHMENT A

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